

Standard Deduction

Married Filing Joint

Adjusted Gross Income (Col. B, Line 12)	Standard Deduction
\$ 0 – \$23,499	\$7,500
\$23,500 – \$23,999	\$7,325
\$24,000 – \$24,499	\$7,150
\$24,500 – \$24,999	\$6,975
\$25,000 – \$25,499	\$6,800
\$25,500 – \$25,999	\$6,625
\$26,000 – \$26,499	\$6,450
\$26,500 – \$26,999	\$6,275
\$27,000 – \$27,499	\$6,100
\$27,500 – \$27,999	\$5,925
\$28,000 – \$28,499	\$5,750
\$28,500 – \$28,999	\$5,575
\$29,000 – \$29,499	\$5,400
\$29,500 – \$29,999	\$5,225
\$30,000 – \$30,499	\$5,050
\$30,500 – \$30,999	\$4,875
\$31,000 – \$31,499	\$4,700
\$31,500 – \$31,999	\$4,525
\$32,000 – \$32,499	\$4,350
\$32,500 – \$32,999	\$4,175
\$33,000 and over	\$4,000

Married Filing Separate

Adjusted Gross Income (Col. B, Line 12)	Standard Deduction
\$ 0 – \$10,749	\$3,750
\$10,750 – \$10,999	\$3,662
\$11,000 – \$11,249	\$3,574
\$11,250 – \$11,499	\$3,486
\$11,500 – \$11,749	\$3,398
\$11,750 – \$11,999	\$3,310
\$12,000 – \$12,249	\$3,222
\$12,250 – \$12,499	\$3,134
\$12,500 – \$12,749	\$3,046
\$12,750 – \$12,999	\$2,958
\$13,000 – \$13,249	\$2,870
\$13,250 – \$13,499	\$2,782
\$13,500 – \$13,749	\$2,694
\$13,750 – \$13,999	\$2,606
\$14,000 – \$14,249	\$2,518
\$14,250 – \$14,499	\$2,430
\$14,500 – \$14,749	\$2,342
\$14,750 – \$14,999	\$2,254
\$15,000 – \$15,249	\$2,166
\$15,250 – \$15,499	\$2,078
\$15,500 and over	\$2,000

Head of Family

Adjusted Gross Income (Col. B, Line 12)	Standard Deduction
\$ 0 – \$23,499	\$4,700
\$23,500 – \$23,999	\$4,565
\$24,000 – \$24,499	\$4,430
\$24,500 – \$24,999	\$4,295
\$25,000 – \$25,499	\$4,160
\$25,500 – \$25,999	\$4,025
\$26,000 – \$26,499	\$3,890
\$26,500 – \$26,999	\$3,755
\$27,000 – \$27,499	\$3,620
\$27,500 – \$27,999	\$3,485
\$28,000 – \$28,499	\$3,350
\$28,500 – \$28,999	\$3,215
\$29,000 – \$29,499	\$3,080
\$29,500 – \$29,999	\$2,945
\$30,000 – \$30,499	\$2,810
\$30,500 – \$30,999	\$2,675
\$31,000 – \$31,499	\$2,540
\$31,500 – \$31,999	\$2,405
\$32,000 – \$32,499	\$2,270
\$32,500 – \$32,999	\$2,135
\$33,000 and over	\$2,000

Single

Adjusted Gross Income (Col. B, Line 12)	Standard Deduction
\$ 0 – \$23,499	\$2,500
\$23,500 – \$23,999	\$2,475
\$24,000 – \$24,499	\$2,450
\$24,500 – \$24,999	\$2,425
\$25,000 – \$25,499	\$2,400
\$25,500 – \$25,999	\$2,375
\$26,000 – \$26,499	\$2,350
\$26,500 – \$26,999	\$2,325
\$27,000 – \$27,499	\$2,300
\$27,500 – \$27,999	\$2,275
\$28,000 – \$28,499	\$2,250
\$28,500 – \$28,999	\$2,225
\$29,000 – \$29,499	\$2,200
\$29,500 – \$29,999	\$2,175
\$30,000 – \$30,499	\$2,150
\$30,500 – \$30,999	\$2,125
\$31,000 – \$31,499	\$2,100
\$31,500 – \$31,999	\$2,075
\$32,000 – \$32,499	\$2,050
\$32,500 – \$32,999	\$2,025
\$33,000 and over	\$2,000